

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Wednesday 14th September, 2016

No. 357

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION**

No: GOS/CTD/2006-07/12-A2(79)07/CTD/16

Dated: 05.09.2016

NOTIFICATION

In exercise of powers conferred by sub-section (2) of Section 5 of the Sikkim Sales Tax Act, 1983 and in partial modification of notification no. 113/CTD/2016 dated 16-03-2016, in the interest of general public the State Government is hereby pleased to prescribe lower rate of local sales tax as mentioned under Column III on sale of item in the condition specified under Column II in the Table below:-

Sl. No.	Description of item and condition of sale	Rate of tax
I	II	III
1	High Speed Diesel sold by local depot of :- <ul style="list-style-type: none">- Indian Oil Corporation Limited- Bharat Petroleum Corporation Limited and- Hindusthan Petroleum Corporation Limited to local retail outlets for resale	Twelve and half paise per rupee

This notification shall come into effect from the first day of October 2016.

**Principal Secretary
Finance, Revenue & Expenditure Department**